

Exhibit A

June 22, 2017

Invoice 32036215
Tax ID 41-0244008

Deborah J. Caruso
Rubin & Levin, P.C.
135 N. Pennsylvania Street, Suite 1400
Indianapolis, IN 46204

Invoice Summary

Client Deborah J. Caruso, Chapter 7 Trustee of ITT Educational Services, Inc.
Matter General Corporate and SEC Compliance
FaegreBD File 511089.000001

For professional services rendered and disbursements incurred through May 31, 2017

Services	1,875.50
Invoice Total	\$ 1,875.50

Due and Payable Upon Receipt
Thank You

June 22, 2017

Invoice 32036215
 Tax ID 41-0244008

Deborah J. Caruso
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 Indianapolis, IN 46204

Invoice Detail

Client Deborah J. Caruso, Chapter 7 Trustee of ITT Educational Services, Inc.
Matter General Corporate and SEC Compliance
FaegreBD File 511089.000001

For professional services rendered and disbursements incurred through May 31, 2017

Professional Services

Date	Name	Hours	\$ Value	Description
05/05/17	S.B. Herendeen	0.40	110.00	Begin drafting notice of invoice for fees and expenses for February and March
05/05/17	S.B. Herendeen	0.20	55.00	Consultation with J. Jaffe regarding interim compensation and drafting of notice of invoice
05/05/17	J. Jaffe	0.60	378.00	Conference with S. Herendeen regarding preparation of interim fee applications, and unique circumstance requiring submission of separate notices for estate and non-estate reimbursement matters (.3); telephonic conference with J. Hoard to confirm that 20% hold back should not apply to recoveries from non-estate sources (.3)
05/09/17	S.B. Herendeen	0.10	27.50	Email message to R. Jenkins regarding February and March invoices
05/11/17	S.B. Herendeen	1.00	275.00	Revise notice of invoice regarding invoices to be paid by bankruptcy estate; draft notice of invoice regarding invoices to be paid by various plans; revise/finalize invoice exhibits
05/15/17	S.B. Herendeen	0.60	165.00	Revise, finalize, electronically file and serve notices of invoice
05/15/17	S.B. Herendeen	0.40	110.00	Revise notices of invoice and forward to J. Jaffe for review
05/17/17	S.B. Herendeen	0.40	110.00	Create hearing binder for amended fee application following telephone call from J. Jaffe
05/17/17	J. Jaffe	0.30	189.00	Several emails with potential real estate purchaser and M. Theisen to attempt to create competition for asset
05/22/17	J. Jaffe	0.20	126.00	Emails to D. Caruso regarding PSRB request for E&O Policies

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Date	Name	Hours	\$ Value	Description
05/25/17	S.B. Herendeen	0.10	27.50	Update eDockets calendar following review of recently filed pleading
05/31/17	S.B. Herendeen	1.10	302.50	Begin drafting detailed memorandums to Finance Department outlining application of payments received from client to invoices following voice mail message from J. Jaffe
Total Hours		5.40		

Total Services \$ 1,875.50

Invoice Total \$ 1,875.50

Services Summary by Professional

Name	Hours	\$ Rate	\$ Value
J. Jaffe	1.10	630.00	693.00
S.B. Herendeen	4.30	275.00	1,182.50
Total	5.40		\$ 1,875.50

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Invoice Summary

Client Deborah J. Caruso, Chapter 7 Trustee of ITT Educational
Services, Inc.
Matter Employee Benefit Plans
FaegreBD File 511089.000002

For professional services rendered and disbursements incurred through June 7, 2017

Services	13,936.50
Invoice Total	\$ 13,936.50

Due and Payable Upon Receipt
Thank You

June 22, 2017

Invoice 32036216
Tax ID 41-0244008

Deborah J. Caruso
Rubin & Levin, P.C.
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Indianapolis, IN 46204

Invoice Detail

Client Deborah J. Caruso, Chapter 7 Trustee of ITT Educational
Services, Inc.
Matter Employee Benefit Plans
FaegreBD File 511089.000002

For professional services rendered and disbursements incurred through June 7, 2017

Professional Services

Date	Name	Hours	\$ Value	Description
05/01/17	G.L. Skolnik	0.50	335.00	Respond to D. Caruso and A. Hart regarding participant's questions about "stock plan" contributions
05/03/17	J. Jaffe	0.20	126.00	Conference with D. DeNeal , E. Little regarding preparation of motion to pay tail coverage
05/03/17	J. Jaffe	0.30	189.00	Email exchanges regarding preparation of Motion to Extend fiduciary policy tail coverage
05/03/17	J. Jaffe	1.00	630.00	Telephonic conference with G. Skolnik and review fiduciary policy with K. Toner, review history of policy summary formula for basis of relief
05/03/17	J. Jaffe	0.40	252.00	Telephonic conference with R. Wehrle regarding purchase of tail coverage
05/03/17	G.L. Skolnik	0.40	268.00	Correspond with J. Jaffe regarding Chubb fiduciary liability insurance policy and procurement of tail coverage
05/04/17	J. Jaffe	0.30	189.00	Telephonic conference with D. Caruso regarding crime/fiduciary policies and recommendations
05/04/17	J. Jaffe	1.00	630.00	Several telephonic conferences with P. Justice, R. Wehrle, J. Hoard regarding extension coverage options
05/04/17	G.L. Skolnik	0.10	67.00	Teleconference with J. Jaffe regarding whether cost of fiduciary liability coverage can be paid from plan assets
05/05/17	G.L. Skolnik	0.20	134.00	Correspond with D. Caruso regarding Delouette's request for pre-approval of additional charges to provide post audit work papers
05/05/17	G.L. Skolnik	0.50	335.00	Review auditor engagement letters

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Date	Name	Hours	\$ Value	Description
05/08/17	J. Jaffe	0.40	252.00	Review Cavanaugh default judgment application, research history, and email to D. Caruso regarding same
05/08/17	G.L. Skolnik	0.10	67.00	Correspond with J. Jaffe regarding purported ERISA claim filed in Arizona
05/08/17	G.L. Skolnik	0.10	67.00	Finish review of auditor's engagement letters and correspond with J. Hoard regarding same
05/09/17	J. Jaffe	1.20	756.00	Draft motion to authorize purchase of tail coverage
05/09/17	J. Jaffe	0.20	126.00	Conference with S. Herendeen regarding interim allowance without hold back for plan/insurance payments activities
05/09/17	J. Jaffe	0.20	126.00	Telephonic conference with P. Sullivan, D. Caruso for quote on tail coverage
05/09/17	J. Jaffe	0.30	189.00	Emails with D. Caruso, G. Skolnik regarding tail coverage for fiduciary and crime policies
05/09/17	G.L. Skolnik	0.50	335.00	Respond to D. Caruso's questions regarding ERISA fidelity bond application and other retirement plan matters
05/09/17	G.L. Skolnik	0.10	67.00	Correspond with D. Caruso regarding ERISA fidelity bond
05/10/17	J. Jaffe	0.30	189.00	Draft order for tail coverage motion
05/10/17	J. Jaffe	0.50	315.00	Emails with G. Skolnik, D. Caruso for review of motion to authorize purchase of tail coverage and revise same after receiving comments
05/10/17	J. Jaffe	0.20	126.00	Attend to filing and service of tail coverage motion
05/10/17	G.L. Skolnik	0.10	67.00	Correspond with D. Caruso regarding extent to which audit expenses can be paid from plan assets
05/10/17	G.L. Skolnik	0.20	134.00	Review proposed motion for authority to purchase tail coverage on fiduciary insurance policy and correspond with J. Jaffe regarding same
05/12/17	S.B. Herendeen	0.30	82.50	Draft, finalize and electronically file appearance for E. Little
05/15/17	J. Jaffe	0.30	189.00	Revise February/March Draw Request
05/16/17	J. Jaffe	0.30	189.00	Emails with D. Caruso regarding preparation of motion for authority to procure ERISA Bond/fiduciary bond renewal policies
05/17/17	J. Jaffe	0.20	126.00	Several emails and telephonic conference with M. Theisen to determine need to seek approval to pay ERISA Bond premiums
05/17/17	G.L. Skolnik	0.60	402.00	Review ERISA bonds issued for pension and 401(k) plan and correspond with D. Caruso and J. Ritman regarding same
05/18/17	J. Jaffe	1.80	1,134.00	Prepare for and attend hearing on interim fee application
05/18/17	J. Jaffe	0.20	126.00	Emails to non-estate parties regarding payment of allowed fees
05/18/17	J. Jaffe	0.20	126.00	Pull together materials to anticipate emergency filing for ERISA Bonds
05/18/17	J. Jaffe	0.30	189.00	Review claim of employee for medical benefit and email exchange with G. Skolnik regarding same
05/18/17	G.L. Skolnik	0.50	335.00	Respond to J. Jaffe regarding COBRA beneficiary's inquiry about medical claims under ITT ESI's self-insured plan

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Date	Name	Hours	\$ Value	Description
05/18/17	G.L. Skolnik	0.50	335.00	Correspond with R. Fox of Transamerica, B. Fletcher and D. Caruso regarding annual fee disclosure notice
05/19/17	J. Jaffe	0.30	189.00	Telephonic conference with M. Theisen and email/telephone call with W. Gouldsbury regarding order on fiduciary policy
05/19/17	J. Jaffe	0.20	126.00	Review correspondence with J. Cook
05/19/17	G.L. Skolnik	1.60	1,072.00	Respond to participant inquiry regarding medical plan claims and follow up correspondence with S. Nguyen at DOL for information to be included in response
05/19/17	G.L. Skolnik	0.20	134.00	Correspond with B. Fletcher and D. Caruso regarding steps to be taken to locate missing participants
05/23/17	J. Jaffe	0.40	252.00	Telephonic conference and email with W. Gouldsbury regarding changes to order on fiduciary policy and to request an invoice
05/23/17	J. Jaffe	0.20	126.00	Review Chubb correspondence regarding tail coverage cost
05/23/17	G.L. Skolnik	0.30	201.00	Correspond with D. Caruso and J. Alvarez and B. Fletcher of BGBC regarding 201 plan audits and Forms 5500
05/23/17	G.L. Skolnik	0.20	134.00	Correspond with B. Fletcher and C. Herald regarding missing participants and returned mailings
05/24/17	J. Jaffe	0.20	126.00	Conference with E. Little to update on status and prepare her for hearing
05/24/17	J. Jaffe	0.70	441.00	Several emails with D. Caruso, G. Skolnik, J. Rittman regarding ERISA Bonds, need for court approval, Fiduciary Tail Coverage invoice and Federal counsel issues
05/24/17	J. Jaffe	0.30	189.00	Several emails and telephonic conference with W. Gouldsbury to resolve federal insurance concerns
05/24/17	J. Jaffe	0.30	189.00	Several emails with J. Marwil et al regarding PSRB attempts to end run Trustee on policy issues
05/24/17	G.L. Skolnik	0.30	201.00	Review and respond to correspondence from D. Caruso and J. Rittman regarding fidelity bond
05/24/17	G.L. Skolnik	0.20	134.00	Correspond with M. Theisen, B. Fletcher and M. Joyce of Chubb regarding payment of fees pursuant to bankruptcy court order
05/26/17	E. Little	0.20	57.00	Prepare for hearing regarding motion to authorize trustee to purchase tail coverage on fiduciary policy
05/30/17	J. Jaffe	0.30	189.00	Telephonic conference with D. Caruso, E. Little regarding matters set for hearing on May 31
05/30/17	G.L. Skolnik	0.40	268.00	Respond to D. Caruso regarding plan participant's inquiry to the court regarding benefit plan issues
05/30/17	G.L. Skolnik	0.20	134.00	Correspond with B. Fletcher regarding outstanding invoices for plan-related fees and regarding fees paid for 2016 audits
05/30/17	E. Little	0.20	57.00	Confer with D. Caruso regarding the hearing regarding the motion to authorize trustee to purchase tail coverage on fiduciary policy
05/30/17	E. Little	0.50	142.50	Prepare for hearing regarding the motion to authorize trustee to purchase tail coverage on fiduciary policy

Deborah J. Caruso, Chapter 7 Trustee of ITT Educational
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Date	Name	Hours	\$ Value	Description
05/31/17	E. Little	1.00	285.00	Omnibus hearing regarding the motion to authorize trustee to purchase tail coverage on fiduciary policy and other matters
05/31/17	E. Little	0.30	85.50	Prepare for hearing regarding the motion to authorize trustee to purchase tail coverage on fiduciary policy; send proposed order to chambers
Total Hours		23.00		

Total Services \$ 13,936.50

Invoice Total \$ 13,936.50

Services Summary by Professional

Name	Hours	\$ Rate	\$ Value
G.L. Skolnik	7.80	670.00	5,226.00
J. Jaffe	12.70	630.00	8,001.00
E. Little	2.20	285.00	627.00
S.B. Herendeen	0.30	275.00	82.50
Total	23.00		\$ 13,936.50